Expenditure Itemization Summary

Grantees are required to submit an **Expenditure Itemization Summary (EIS) Form** with the Annual Report, covering expenses for the previous fiscal year (July 1 – June 30).

Use the reporting and expenditure categories listed below when preparing the EIS. Only directly applicable eligible expenses should be included. Summarize all of the expenses that were incurred over the twelve (12) month reporting period and use only the categories that are applicable to your grant program. For each category, identify the related tasks and expenses. If you have more than one invoice from a company, list them separately on the EIS. Include invoice numbers.

Expenditure Categories

Permanent Collection Facilities – Includes eligible expenses for collection centers; permanent household hazardous waste collection facilities (PHHWCFs); and antifreeze, battery, oil, and paint (ABOP) facilities. Do not include publicity and education or oil containers in this category .

Temporary or Mobile Collection – Eligible expenses for temporary events at an established facility, and mobile events.

Residential Collection – Curbside or door-to-door collection of used oil and filters.

Load Checking Program – Inspection of loads for used oil at solid waste landfills or transfer stations.

Publicity and Education – All eligible publicity, public education, and community outreach events (except those related to stormwater mitigation).

- A partial list of examples include newspaper ads; radio spots; public service announcement TV spots; flyers; Brochures; door hangers; utility bill inserts; billboards; collection center handouts (such as "shelf talkers"), and premiums
- Material/supply expenses for community events and school presentations should be included here
- Local government personnel expenses should be placed into the personnel/other category

Expenditure Categories (continued)	**Personnel/Other** – Include directly applicable personnel expenses for employees of the grant jurisdiction.

- Expenses should be broken down to reflect hourly charges, where applicable
- Also include any other non-stormwater expenses that do not fit into any other category
- Personnel costs associated with stormwater mitigation should be included in the stormwater category
- Contractor or consultant hours should be placed into the other appropriate categories in which the expenses were incurred

Stormwater Mitigation - Installation and maintenance of filters, storm-drain stenciling, all applicable costs of publicity and education, and personnel. A maximum of 50% of your block grant may be spent on all stormwater mitigation program expenses.

EIS Certification - The EIS MUST include the following certification:

> "I certify that the above information is correct and that all funds received have been expended in accordance with the Used Oil Recycling Block Grant."

The certification MUST be dated and signed by the person authorized in your resolution. **An EIS received without the signed certification will not be approved**. If you have more than one active Block Grant (ie. BG7 and BG8), yet funds were expended only from the oldest one (BG7), you may state on the cover letter or BG7 EIS that "no funds were expended for the 8th cycle. Interest accrued for the 8th cycle during this reporting period was $ xxx". |
| **Block Grant – Sequence of Spending** | Block Grant recipients will receive ninety percent (90%) of their Block Grant award in advance (unless the reimbursement option is requested by grantees receiving $20,000 or less). [•] Advancement of funds is conditional upon full repayment of all outstanding Block Grant funds and interest owed to the Board. |

[•] Grantees receiving $20,000 or less may request reimbursement payments in lieu of the 90% advance of grant funds. This option provides the Grantee the ability to receive grant funds without tracking or reporting on the interest accrued.

**Block Grant
Sequence of
Spending**
(continued)

The remaining ten percent (10%) will be released to the Grantee on a reimbursement basis at the conclusion of the grant once the Grantee has complied with all grant provisions.

- The Grantee will have to incur costs for the entire grant amount <u>plus interest accrued</u> (90% advance, 10% withheld, and interest accrued) before requesting the 10% final reimbursement. The Block Grant is not completed until the 10% withheld amount <u>and</u> all accrued interest (where applicable) is expended and accounted for on the grant's final EIS. *Any unspent grant funds or interest accrued will be formally invoiced by CIWMB and cannot be reconciled against the final 10% withhold.*

- You must spend all of the available funds from the oldest Block Grant <u>prior</u> to spending any funds from more recent block grants. For example, utilize all funds from your 7th cycle grant before showing any 8th cycle expenses on your EIS.

- It is acceptable to split an invoice across two separate Block Grant cycles in order to "zero out" all funds in your oldest Block Grant before using funds from a more recent Block Grant.

- To be reimbursed for the 10% withholding from your grant, submit a Payment Request Form along with the final EIS.

**Interest Accrued
(where applicable)**

Interest earned for each Block Grant Cycle must be tracked and accounted for separately. All grant funds must be placed in an interest-bearing account with a fully insured financial institution. All interest accrued and received from this account may be used only for eligible expenses related to the grant. Interest accrued must be stated on the **final** EIS only.

All grant funds directly forwarded on to a contractor for expenditure must also track accrued interest earned, unless the money is spent within ninety days of issuance of the funds by the Grantee.

The Grantee is responsible to ensure that (sub)contractors who administer and/or implement the grant on behalf of the Grantee comply with this Grant Agreement.

Interest Accrued (where applicable) (continued)	<u>Any unused interest accrued must be returned to the Board at the end of the grant term.</u> Grantees should contact their administration and finance office to establish a process to track and report this interest.
Reimbursement Payment Option for Grantees Receiving $20,000 or less	To receive a reimbursement payment, grantees must submit a completed EIS and Payment Request Form at http://www.ciwmb.ca.gov/Grants/Forms. Once reviewed and approved, the payment reimbursement will be processed. Four reimbursement requests are available per year per cycle. Please note: Ten percent (10%) of the requested amount will be withheld from each reimbursement until the grant is closed. Upon grant closure, the final 10% will be processed.
Services Rendered	Goods or services must be paid for and received within the term of the grant in order to be eligible for funding. Proof of delivery is required. Grantees should retain original documentation for audit purposes.

For example, if a Grantee purchases radio ads with 2002/2003 Block Grant funds, the ads must all have run before June 30, 2005. The invoice must be paid by that date, as well.

When making purchases close to the end of a grant term, coordinate with your Financial or Accounting staff to ensure that the expenses can be processed before the end of the grant term.

Questions regarding specific situations should be directed to your Grant Manager. |
| **Overhead and Indirect Costs** | The total cost of overhead and indirect cost charged to the grant shall not exceed ten percent (10%) of the total grant expenditures. These costs are expenditures not capable of being assigned and not readily itemized to a particular project or activity, but considered necessary for the operation of the organization and the performance of the program. The costs of operating and maintaining facilities, accounting services, and administrative salaries are examples of overhead and indirect costs. All overhead and indirect costs charged to the grant must be associated with grant related activities. For more information regarding overhead and indirect costs, refer to Chapter 9. |
| **Forms For This Chapter** | • Expenditure Itemization Summary www.ciwmb.ca.gov/UsedOil/Forms/Grants/CIWMB667.xls |